





WHAT I WISH  
FOR YOUR  
HELP WITH,  
GENTLEMEN,  
IS THE  
ADVANCED  
BRANCH.

THE  
ELEMENTARY  
BRANCH  
WILL BE  
MANDATORY  
FOR ALL  
CITIZENS OF  
THE FIEF.

I WILL  
FUND IT  
WITH  
TAXES.



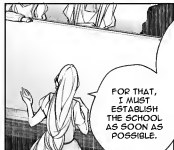


OUR  
CITIZENS  
ARE A  
PRECIOUS  
RESOURCE  
AND ASSET.



WELL,  
YOU  
HAVE A  
POINT...

...BUT IN  
THAT CASE,  
WHY NOT JUST  
POSTPONE  
THE SCHOOL  
UNTIL YOU  
HAVE THE  
RESOURCES?



FOR THAT,  
I MUST  
ESTABLISH  
THE SCHOOL  
AS SOON AS  
POSSIBLE.



CULTIVATING  
THE ABILITY  
OF THE CITIZENS  
WILL BRING  
PROSPERITY  
TO THE FIEF  
ITSELF.



.....



IT WOULD  
BE A WASTE  
NOT TO  
IMPROVE  
THEM.

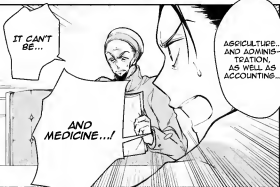


THAT  
QUESTION  
IS ANSWERED  
IN THESE  
HANDOUTS.

...WELL?  
WHAT WOULD  
THIS SCHOOL  
TEACH?



INDEED.



IT CAN'T  
BE...

AND  
MEDICINE...!

AGRICULTURE...  
AND ADMINIS-  
TRATION,  
AS WELL AS  
ACCOUNTING...

THE DOCTORS  
OF THIS WORLD ARE  
MONOPOLISED BY  
THE ROYAL FAMILY  
AND NOBILITY.

ALMOST NONE OF  
THAT KNOWLEDGE  
HAS SPREAD  
BEYOND THEM.



MEDICINE  
IS THE MOST  
IMPORTANT  
ONE.

THE VILLAGE  
I VISITED DURING  
MY TOUR WAS  
THE SAME.

THEY HAD NO TOWN  
DOCTOR AND A FEW  
OF THEM COULD  
ONLY RELY ON  
OBSCURE MAGIC...

BUT  
CITY HAS A  
'CITY DOCTOR'

BUT THEY CAN'T  
COMPARE TO THE  
DOCTORS THAT THE  
NOBILITY EMPLOY.

THE CHURCH  
GIVES MEDICAL  
EXAMINATIONS  
ON THE SIDE  
TOO.

BUT  
RECENTLY  
THEIR NUMBERS  
HAVE BEEN  
DECREASING.

THE  
SITUATION  
IS ONLY  
WORSE  
IN RURAL  
AREAS.

CLATTER

ARE YOU  
BEING  
STUPID!

DOCTORS  
ARE ONLY  
PRECIOUS  
BECAUSE  
THEY'RE  
RARE...!

BANG

DO YOU  
KNOW WHAT  
YOU'RE  
SAYING?





DO YOU THINK  
WE REALLY HAVE  
ENOUGH DOCTORS  
TO SERVE  
THE CURRENT  
POPULATION?

THE PRIORITY  
SHOULD BE  
PROTECTING  
THE PEOPLE  
OF ARMELIA.



THIS SHOULD  
COME AS  
GOOD NEWS  
TO CERTAIN  
PEOPLE.

AND IN  
FACT...

GLANCE



...LIVES ARE  
NOT SOMETHING  
TO BE CALCULATED.  
SPREADING MEDICAL  
KNOWLEDGE  
IS THUS THE  
RIGHT CHOICE.

sw/p



AND WHO  
SELLS THESE  
THINGS BUT  
MERCHANTS?

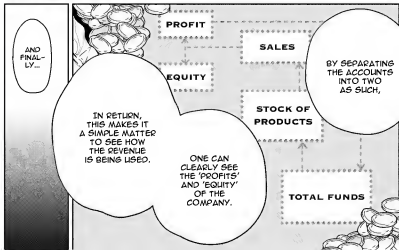
HMM...



THEN MANY  
MORE PEOPLE AND  
ORGANISATIONS  
WILL NEED  
THESE TOOLS  
AND DRUGS.

IF THE  
CITIZENS  
ALL RELY ON  
DOCTORS

MORE DOCTORS  
WOULD MEAN  
MORE MEDICAL  
RESEARCH,  
NEW KNOWLEDGE  
AND NEW  
MEDICINES.







AND THE  
FINANCIAL  
STATE OF EACH  
COMPANY.

BALANCE SHEET

Documents  
that make it  
easy to tell  
their equity

PROFIT AND LOSS  
STATEMENT

Documents  
that make it  
easy to tell  
their profits

IT WILL  
BE A LEGAL  
REQUIREMENT  
TO RECORD  
DAILY ACTIVITY  
WITH THIS  
BOOKKEEPING  
SYSTEM.

THE GOAL  
IS TO COLLECT  
DOCUMENTS ON  
CALCULATED  
PROFITS

SO AS A  
STaunch BELIEVER  
OF CAPITALISM,  
I WANTED TO  
INTRODUCE IT.

THE WAYS  
THEY KEPT  
THEIR BALANCES  
COMPLETELY  
UNSTAND-  
ARDISED

IT WAS  
SHOCKING  
TO ME THAT  
SOMETHING  
SO CONVENIENT  
WASN'T BEING  
USED.

I HONESTLY  
COULDN'T  
BELIEVE IT.

WE SHOULD  
BE ABLE  
TO GRASP  
THE FLOW  
OF MONEY.

...I SEE.

WITH THE  
DOUBLE-ENTRY  
BOOKKEEPING  
SYSTEM  
AS WELL AS  
HELP FROM YOUR  
INTUITION AND  
EXPERIENCE

FINALLY,  
I INTEND  
TO REFORM THE  
TAX SYSTEM  
BY REPLACING  
HEAD TAXING

WITH A  
TAX RATE  
BASED ON THE  
FINANCIAL  
DOCUMENTS  
SUBMITTED  
INSTEAD.

I CANNOT  
IGNORE YOUR  
MENTION OF A  
TAX REFORM.





I DON'T  
THINK THAT  
SHOULD SOUND  
ALL BAD  
TO YOU.

.....



...I'M GREAT

NOT ONLY  
WOULD WE  
GAIN MUCH,  
THE PLAN  
WOULD PROFIT  
US TOO.

THANK YOU  
VERY MUCH  
FOR UNDER-  
STANDING.



WELL THEN,  
I WOULD LIKE  
THOSE WHO  
STILL HAVE AN  
INTEREST TO  
STAY BEHIND.

THANK YOU,  
EVERYBODY,  
FOR TAKING  
TIME OUT OF  
YOUR BUSY  
SCHEDULES.



IF YOU  
HIRED THOSE  
WHO STUDIED  
TAX LAW AT THE  
ACADEMY

IT COULD  
CERTAINLY HELP  
YOUR COMPANY  
MINIMISE TAXES.

AND STUDIES  
OF AGRICULTURE  
COULD IMPROVE  
GOODS.

THE RIGHTS  
TO NEW  
AGRICULTURAL  
PRODUCE  
WILL BE GIVEN  
TO THOSE WHO  
INVEST TODAY.



THERE SEEMS  
TO BE VERY MANY  
OF YOU LEFT...

CLOSE



IRIS-SAMA.

IS THIS  
TRULY ALL  
RIGHT?

I SUPPOSE  
I SHOULDN'T  
BE THE ONE  
ASKING BUT



HUM





WE WOULD HAVE  
ABANDONED YOU  
WITHOUT A THOUGHT  
HAD YOU BEEN  
ANY OTHER GIRL  
SPEAKING OF DREAMS  
AND FAIRYTALES.

BUT TODAY  
WE SAW THAT  
YOU WERE NOT.

THIS IS  
A CHANCE  
WE CANNOT  
ALLOW TO  
ESCAPE.

WE ALWAYS  
CONSIDERED THE  
BALANCE OF  
RISKS AND RETURN,  
AND TODAY WAS  
NO DIFFERENT



YOU DEMONSTRATED  
CAPABILITY IN YOUR  
ESTABLISHMENT OF  
THE AZUTA COMPANY

AND OVERTOOK  
US IN NO TIME.

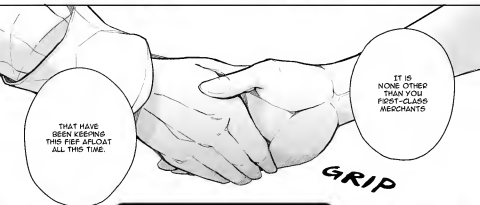
WHAT WE ARE  
DOING TODAY IS  
INVESTING IN  
YOUR TALENT.



...YOU ALL

BRING ME  
PRIDE AS WELL.

**HOLD**



IT IS  
NONE OTHER  
THAN YOU  
FIRST-CLASS  
MERCHANTS

THAT HAVE  
BEEN KEEPING  
THIS FIEF AFLOAT  
ALL THIS TIME.

**GRIP**



I caught Gaecheon and Gellichea having a keep fu battle.  
Apparently it was to decide who I belonged to.  
I belong to myself, you losers.

-Excerpt #65

Diary of a Concerned Imoute

## AROUSING IMOUTO SCANLATIONS

<https://onilichanyamete.wordpress.com/manga/>

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